

Naperville
Exhibit No. 5

PREPARED 11/24/03, 13:47:42
PROGRAM GM292L
CONCENTRATION ACCOUNT

2004 CHART OF ACCOUNTS

PAGE 1

FUND DEPT BAS EL OBJ				ACCOUNT DESCRIPTION
410				ELECTRIC UTILITY FUND
*	101			OPERATING CASH-UNRESTRICT
	103			IMPREST CASH
*		10		POSTAGE DEPOSIT
*	105			INVESTMENTS
*		10		PREMIUM/DISCOUNT
*		99		INVESTMENTS-UNREALIZED
	111			MONEY MARKET ACCOUNTS
		50		FIRST CHICAGO
*			08	SLGS - MONEY MARKET
*	121			INTEREST RECEIVABLE
	123			ASSESSMENTS RECEIVABLE
*		10		INSTALLMENTS RECEIVABLE
*	124			ACCOUNTS RECEIVABLE
*		20		UTILITY ACCTS RECEIVABLE
*		28		UTILITY A/R-CREDITS
*		90		UNBILLED RECEIVABLES
*		91		VENDOR CREDIT RECEIVABLE
	127			LOANS TO OTHER AGENCIES
*		50		CPAL-COMPUTER LOAN PROGRAM
*	129			ALLOWANCE FOR BAD DEBTS
	131			PREPAID EXPENSES
*		10		REVENUE BOND DISCOUNT
*		20		BOND ISSUANCE COST
*		30		UNAMORTIZED REFUNDING LOSS
*	141			INVENTORY OF SUPPLIES
*	166			PLANT IN SERVICE
*		10		FIXED ASSETS
*		90		PLANT HELD FOR FUTURE USE
*	167			ACCUM. DEPRECIATION
*		10		ACCUMULATED DEPRE.-F.A.
*	168			CONSTRUCTION IN PROCESS
*		10		CONST. IN PROGRESS
*	169			CONSTRUC.NOT CLASSIFIED
*	172			REVENUES
*	201			ACCOUNTS PAYABLE
		01		ACCOUNTS PAYABLE-ACCRUAL
*			99	ACCOUNTS PAYABLE-ACCRUAL
*		13		CONTRACT RETAINAGE PAYABLE
*		80		MUNICIPAL NON CASH
	202			BONDS PAYABLE
*		11		BONDS PAYABLE-CURRENT
*		13		BONDS PAYABLE-CURRENT GO
	205			DUE TO OTHER GOVT UNITS
*		10		DUE TO ILLINOIS STATE
*			90	DUE TO STATE-UNBILLED REV
*		21		REBATE PAYABLE
	207			DEPOSITS PAYABLE
*		12		UTILITY SERVICE DEPOSITS
*			10	BILLED DEPOSITS
*			99	ACCRUED DEPOSIT INTEREST
*		40		CONST.DEPOSITS-REFUNDABLE

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
	209		OTHER PAYABLES
*		33	DUE TO COMMONWEALTH ED.
*		90	COM.ED.REFUND PAYABLE
	210		ACCRUED INTEREST PAYABLE
*		12	ACCRUED INTEREST ON BONDS
*	211		ACCRUED WAGES & BENEFITS
*		20	S-T COMPENSATED ABSENCES
	212		LONG TERM BENEFIT PAYABLE
*		11	LONG TERM SICK LEAVE
	221		BONDS PAYABLE
*		11	BONDS PAYABLE-LONG TERM
*		43	2001A G.O. BONDS
*	224		UNAMORTIZED PREMIUM-BONDS
*	242		EXPENDITURES
*	243		ENCUMBRANCES
*	244		RESERVE FOR ENCUMBRANCES
*	271		NET ASSETS
*		30	RESTRICT-BOND PRINC.RESER
*		31	RESTRICT-BOND INTERET RES
*		32	RESTRICT-REV BOND RESERVE
*		33	RESTRICT-DEPRECIATION RES
*		34	RESTRICT-OPER&MAINT RESER
*	272		CONTRIBUTED CAPITAL
	30		BEGINNING BALANCE
	301		BEGINNING BALANCE
*		01	BEGINNING BALANCE
	34		CHARGES FOR SERVICES
	341		GENERAL GOVERNMENT
*		44	1&1/2% SUBDIV. REV. FEES
*		90	OTHER FEES
	342		CHARGES FOR SERVICES
*		42	RESIDENTIAL ELECT UPGRADE
*		49	EL INSTALL.FEES-FIC
*		01	METER INSTALL.-LUCENT
	343		PHYSICAL ENVIRONMENT
		11	RESIDENTIAL
*		01	RESIDENTIAL
*		02	RESIDENTIAL EL.HEATING
		12	GENERAL SERVICE
*		01	GENERAL SERVICE(<= 50 KW)
*		02	GNRL SVC.-EL HEAT(<=50KW)
*		03	LARGE GENERAL SVC (>50KW)
*		04	COM.ED.RATE
*		05	LUCENT TECH.
		13	PRIMARY METERING
*		01	PRIMARY METERING
*		02	PRIMARY MTR-TIME OF USE
*		03	TRANSMISSION METERING
*		04	TELLABS
		14	GOVERNMENT AND INSTITUTES
*		01	GOVERNMENT

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410			ELECTRIC UTILITY FUND
	34		CHARGES FOR SERVICES
	343		PHYSICAL ENVIRONMENT
		14	GOVERNMENT AND INSTITUTES
*		02	MUNICIPAL
*		03	MUNICIPAL UTILITY PUMPING
*		04	EDUCATIONAL INSTITUTION
*		05	RELIGIOUS INSTITUTIONS
*		06	ATHLETIC FIELD LIGHTING
		15	LIGHTING
*		01	STREET LIGHTING
*		02	CONTRACT OUTDOOR LIGHTING
*		03	METERED OUTDOOR LIGHTING
*		04	TRAFFIC LIGHTING
*		61	KWHR.-RATE 2-COMM.HT/LGHT
*		62	KWHR.RATE 3-RESIDENTIAL
*		63	KWHR.RATE 4-RESD.SPC.HTG.
*		64	KWHR.-RATE 5-INDUSTRIAL
*		65	KWHR.RATE 5-COMMERCIAL
*		66	NALCO
*		67	KWHR.RATE 6-OTHER GOV'T
*		68	RATE 7 DUSK TO DAWN LTG.
*		70	KWHR.-RATE 9-TRAFFIC SGNL
*		71	TEMP. SERVICE FEE
*		74	JOINT CONSTR.FEE-I.B.T
*		76	AMOCO
*		77	NICOR
*		79	KWHR.RATE 6-MUNICIPAL
*		80	METER TESTING FEES
*		81	METER RENTAL CHARGE
*		99	UNBILLED REVENUES
	36		OTHER REVENUES
	361		INTEREST REVENUES
*		10	INTEREST ON INVESTMENTS
*		02	MONEY MANAGER FEES
	363		PENALTIES&INT ON ASSESS
*		10	INTEREST ON ASSESSMENTS
*		11	LATE PAYMENT CHARGE
*		12	TURN ON FEE
*	365		GAIN/LOSS ON INVESTMENT
*		99	NET INVEST.APPRE./DEPRE.
	367		CONTRIBUTION
*		15	CONTRI.FRM PRIVATE SOURCE
	369		OTHER MISC REVENUES
*		10	SALE OF SURPLUS PROPERTY
*		42	NON REFUNDABLE BID DEPOS.
*		81	BAD DEBT RECOVERY/W.O.
*		96	CASHIER OVER/UNDER
*		99	REIMBURSEMENTS
*		01	REIMBURSEMENTS-AMERITECH
*		03	WORKERS COMP- FROM MECC
*		04	SAFETY AND TRAINING REIMB

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PAGE 4

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410			ELECTRIC UTILITY FUND
	38		NON REVENUE RECEIPTS
	389		OTHER NON-REVENUE REC
*		10	DAMAGE TO CITY PROPERTY
*		31	COMED REFUND
*		90	MISC. NON-REVENUE RECEIPT
	39		INTERGOVERN. SERVICES
	392		INTERGOV.CHARGS
*		10	WATER & W.W.- O & M
*		14	GENERAL CORPORATE FUND
*		01	DPW-STREET LIGHTING
	399		TRANSFERS FROM OTHER FDS
*		10	WATER&W.W.-OPERATION&MNT.
*		14	GENERAL CORPORATE FUND
*		19	EIAC FUND - FUND 411
*		46	IS FUND

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
10			ADMINISTRATION DIVISION
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		10	COMPETITIVE WAGE ADJUST.
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		01	LEGAL SERVICES
*		02	AUDIT SERVICES
*		03	ENGINEERING SERVICES
*		07	MEDICAL SERVICES
*		08	PSYCHOLOGICAL SERVICES
*		09	OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*		35	RPR & MAINT SERV-OF MACH
*		52	RENTALS/EQUP & FACLTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES & SUBSCRIPTIONS
*		22	CONFERENCES AND TRAINING
*		24	MILEAGE REIMBURSEMENT
*		25	ADVERTISING
*		26	RECRUITMENT
*		28	CPY & BNDING SERV/EXTRNL
*		41	TELE, CABLE TV & COMMUN
*		45	RECEPTIONS & ENTERTAINMNT
*		51	POSTAGE & DELIVERY
	60		SUPPLIES
*		45	UTILITIES
*		61	FUELS/LUBRICANTS/ANTI-FRZ
*		63	SPECIALIZED AGENCY SUPPL
*		66	LANDSCAPING SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
10			ADMINISTRATION DIVISION
53			UTILITY FUND
533			ELECTRIC
	70		PROPERTY
*		81	LAND ACQUISITON
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		01	OVERHEAD CHARGES
*		02	TELEPHONE CHARGES
*		05	VACANCY FACTOR
*		27	CPY & BNDING SERV/INTRNL
*		32	MIS SERVICES
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
*		37	VEHICLE ACCIDENT CHRGBCKS
*		38	EQUIPMENT REPLACEMENT
*		57	INTERFUND TRANSFERS
*		59	CONTINGENCY
	90		OTHER SERVICES & CHARGES
*		38	CONTRB TO OTHER AGENCIES
*		47	INSURANCE CLAIMS
20			SUPPORT SVC DIV MGR OFC
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		05	PAYROLL ACCRUAL
*		11	INFORMAL BONUSES
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		09	OTHER PROFESS. SERVICES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
20			SUPPORT SVC DIV MGR OFC
53			UTILITY FUND
533			ELECTRIC
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV/BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACILITIES
	50		OTHER PURCHASED SERVICES
*		21	DUES & SUBSCRIPTIONS
*		22	CONFERENCES AND TRAINING
*		24	MILEAGE REIMBURSEMENT
*		25	ADVERTISING
*		26	RECRUITMENT
*		28	CPY & BNDING SERV/EXTRNL
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
*		45	RECEPTIONS & ENTERTAINMENT
*		51	POSTAGE & DELIVERY
	60		SUPPLIES
*		42	ELECTRICITY
*		44	GAS
*		61	FUELS/LUBRICANTS/ANTI-FRZ
*		63	SPECIALIZED AGENCY SUPPL
*		66	LANDSCAPING SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		36	VEHICLE SERVICES
*		57	INTERFUND TRANSFERS
21			PURCH INV & WAREHOUSE SECT
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		05	PAYROLL ACCRUAL
*		06	MANDATORY OVERTIME
	20		EMPLOYEE BENEFITS

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
21			PURCH INV & WAREHSE SECT
53			UTILITY FUND
533			ELECTRIC
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV/BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUP & FACLTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES & SUBSCRIPTIONS
*		22	CONFERENCES AND TRAINING
*		25	ADVERTISING
*		28	CPY & BNDING SERV/EXTRNL
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
	60		SUPPLIES
*		42	ELECTRICITY
*		44	GAS
*		61	FUELS/LUBRICANTS/ANTI-FRZ
*		63	SPECIALIZED AGENCY SUPPL
*		66	LANDSCAPING SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
*		57	INTERFUND TRANSFERS
22			METER READING SECTION
53			UTILITY FUND

FUND DEPT BAS EL OBJ				ACCOUNT DESCRIPTION
410				ELECTRIC UTILITY FUND
	33			ELECTRIC UTILITY
		22		METER READING SECTION
			53	UTILITY FUND
			533	ELECTRIC
			10	SALARIES
*			01	REGULAR PAY
*			02	OVERTIME PAY
		20		EMPLOYEE BENEFITS
*			11	GROUP MEDICAL INSURANCE
*			12	GROUP LIFE INSURANCE
*			14	UNEMPLOYMENT COMPENSATION
*			15	I PENSION CONTR FICA/IMRF
*			17	GROUP DENTAL INSURANCE
*			20	IMRF
*			21	SOCIAL SECURITY
*			22	MEDICARE
		30		TECHNICAL SERVICES
*			29	SUPPORT SERVICES
		40		PURCHASE PROPERTY SERVICE
*			35	RPR & MAINT SERV-OF MACH
		50		OTHER PURCHASED SERVICES
*			37	LAUNDRY SERVICES
		80		INTERNAL SERVICES
*			36	VEHICLE SERVICES
	30			EL ENG & TS DIV MGR OFC
			53	UTILITY FUND
			533	ELECTRIC
			10	SALARIES
*			01	REGULAR PAY
*			02	OVERTIME PAY
*			03	TEMPORARY PAY
*			05	PAYROLL ACCRUAL
*			11	INFORMAL BONUSES
		20		EMPLOYEE BENEFITS
*			11	GROUP MEDICAL INSURANCE
*			12	GROUP LIFE INSURANCE
*			13	WORKERS COMPENSATION
*			14	UNEMPLOYMENT COMPENSATION
*			15	I PENSION CONTR FICA/IMRF
*			17	GROUP DENTAL INSURANCE
*			20	IMRF
*			21	SOCIAL SECURITY
*			22	MEDICARE
*			23	TUITION REIMBURSEMENT
		30		TECHNICAL SERVICES
*			29	SUPPORT SERVICES
		35		PROFESSIONAL SERVICES
*			01	LEGAL SERVICES
*			02	AUDIT SERVICES
*			03	ENGINEERING SERVICES
*			09	OTHER PROFESS. SERVICES

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410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
30			EL ENG & TS DIV MGR OFC
53			UTILITY FUND
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	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV/BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUP & FACLTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES & SUBSCRIPTIONS
*		22	CONFERENCES AND TRAINING
*		24	MILEAGE REIMBURSEMENT
*		25	ADVERTISING
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*		51	POSTAGE & DELIVERY
	60		SUPPLIES
*		42	ELECTRICITY
*		44	GAS
*		61	FUELS/LUBRICANTS/ANTI-FRZ
*		63	SPECIALIZED AGENCY SUPPL
*		66	LANDSCAPING SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
31			SUSTATION ENGR SECTION
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY
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*	63		SPECIALIZED AGENCY SUPPL
*	66		LANDSCAPING SUPPLIES
*	68		PRINTED MATERIAL
*	69		TECHNOLOGY
*	73		EQUIPMENT PARTS
	70		PROPERTY
*	83		BUILDING IMPROVEMENTS
*	85		OFFICE MACH & EQUP
*	86		FURNISHINGS
*	87		AUTOMOTIVE EQUIPMENT
*	88		OTHER EQUIP & MACHINERY
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*		57	INTERFUND TRANSFERS
32			TRANS & DIST ENGR SECTION
53			UTILITY FUND
533			ELECTRIC
10			SALARIES
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*		42	ELECTRICITY
*		44	GAS
*		61	FUELS/LUBRICANTS/ANTI-FRZ
*		63	SPECIALIZED AGENCY SUPPL
*		66	LANDSCAPING SUPPLIES
*		68	PRINTED MATERIAL

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
32			TRANS & DIST ENGR SECTION
53			UTILITY FUND
533			ELECTRIC
	60		SUPPLIES
*	69		TECHNOLOGY
	70		PROPERTY
*	83		BUILDING IMPROVEMENTS
*	85		OFFICE MACH & EQUIP
*	86		FURNISHINGS
*	87		AUTOMOTIVE EQUIPMENT
*	88		OTHER EQUIP & MACHINERY
*	99		FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*	02		TELEPHONE CHARGES
*	27		CPY & BNDING SERV/INTRNL
*	35		VEHICLE REPLACEMENT
*	36		VEHICLE SERVICES
33			MAP, DRF, REC, & STD SECT
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*	01		REGULAR PAY
*	02		OVERTIME PAY
*	03		TEMPORARY PAY
*	05		PAYROLL ACCRUAL
	20		EMPLOYEE BENEFITS
*	11		GROUP MEDICAL INSURANCE
*	12		GROUP LIFE INSURANCE
*	13		WORKERS COMPENSATION
*	14		UNEMPLOYMENT COMPENSATION
*	15	I	PENSION CONTR FICA/IMRF
*	17		GROUP DENTAL INSURANCE
*	20		IMRF
*	21		SOCIAL SECURITY
*	22		MEDICARE
*	23		TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*	29		SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*	03		ENGINEERING SERVICES
*	09		OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*	34		RPR & MAINT SERV/BLDG
*	35		RPR & MAINT SERV-OF MACH
*	43		WATER, SEWER, & REFUSE
*	52		RENTALS/EQUIP & FACLTIES
	50		OTHER PURCHASED SERVICES
*	21		DUES & SUBSCRIPTIONS
*	22		CONFERENCES AND TRAINING
*	24		MILEAGE REIMBURSEMENT

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
33			MAP, DRF, REC, & STD SECT
53			UTILITY FUND
533			ELECTRIC
	50		OTHER PURCHASED SERVICES
*		25	ADVERTISING
*		26	RECRUITMENT
*		28	CPY & BNDING SERV/EXTRNL
*		41	TELE, CABLE TV & COMMUN
	60		SUPPLIES
*		44	GAS
*		61	FUELS/LUBRICANTS/ANTI-FRZ
*		63	SPECIALIZED AGENCY SUPPL
*		66	LANDSCAPING SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
34			CUST MTR & PWR QLTY SECT
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		05	PAYROLL ACCRUAL
*		06	MANDATORY OVERTIME
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
34			CUST MTR & PWR QLTY SECT
53			UTILITY FUND
533			ELECTRIC
	35		PROFESSIONAL SERVICES
*		03	ENGINEERING SERVICES
*		09	OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV/BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUP & FACLTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES & SUBSCRIPTIONS
*		22	CONFERENCES AND TRAINING
*		24	MILEAGE REIMBURSEMENT
*		25	ADVERTISING
*		28	CPY & BNDING SERV/EXTRNL
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
	60		SUPPLIES
*		44	GAS
*		61	FUELS/LUBRICANTS/ANTI-FRZ
*		63	SPECIALIZED AGENCY SUPPL
*		66	LANDSCAPING SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
40			EL. DISTRIBUTION MANAGER
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		06	MANDATORY OVERTIME
*		11	INFORMAL BONUSES
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
40			EL. DISTRIBUTION MANAGER
53			UTILITY FUND
533			ELECTRIC
	20		EMPLOYEE BENEFITS
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	I PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		07	MEDICAL SERVICES
*		09	OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV/BLDG
*		35	RPR & MAINT SERV-OF MACH
	50		OTHER PURCHASED SERVICES
*		21	DUES & SUBSCRIPTIONS
*		22	CONFERENCES AND TRAINING
*		24	MILEAGE REIMBURSEMENT
*		28	CPY & BNDING SERV/EXTRNL
*		41	TELE, CABLE TV & COMMUN
*		51	POSTAGE & DELIVERY
	60		SUPPLIES
*		63	SPECIALIZED AGENCY SUPPL
*		66	LANDSCAPING SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
41			CONSTR. CONTRACT SECTION
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
41			CONSTR. CONTRACT SECTION
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		05	PAYROLL ACCRUAL
*		06	MANDATORY OVERTIME
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV/BLDG
*		40	Contract Labor
*		52	RENTALS/EQUP & FACLTIES
	50		OTHER PURCHASED SERVICES
*		22	CONFERENCES AND TRAINING
*		24	MILEAGE REIMBURSEMENT
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
	60		SUPPLIES
*		63	SPECIALIZED AGENCY SUPPL
*		66	LANDSCAPING SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
*		75	ITEMS PRCHSD FOR RESALE
*		77	ITEM PRCHSD FROM NALCO
*		78	ITEMS PRCHSD FROM AMOCO
*		79	COMED REFUND
	70		PROPERTY
*		85	OFFICE MACH & EQUP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
42			ELECTRIC DISTRIBUTION SEC
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		05	PAYROLL ACCRUAL
*		06	MANDATORY OVERTIME
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		03	ENGINEERING SERVICES
*		07	MEDICAL SERVICES
*		09	OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV/BLDG
*		35	RPR & MAINT SERV-OF MACH
*		40	Contract Labor
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUP & FACLTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES & SUBSCRIPTIONS
*		22	CONFERENCES AND TRAINING
*		24	MILEAGE REIMBURSEMENT
*		25	ADVERTISING
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
	60		SUPPLIES
*		44	GAS
*		61	FUELS/LUBRICANTS/ANTI-FRZ
*		63	SPECIALIZED AGENCY SUPPL
*		66	LANDSCAPING SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
42			ELECTRIC DISTRIBUTION SEC
53			UTILITY FUND
533			ELECTRIC
	70		PROPERTY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
*		37	VEHICLE ACCIDENT CHRGBCKS
*		38	EQUIPMENT REPLACEMENT
*		50	OVERHEAD - RESTORATION
*		51	OVERHEAD - EQUIPMENT
50			EL.SUPPLY & CONTROL MGR.
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		06	MANDATORY OVERTIME
*		11	INFORMAL BONUSES
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	35		PROFESSIONAL SERVICES
*		07	MEDICAL SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV/BLDG
*		35	RPR & MAINT SERV-OF MACH
*		52	RENTALS/EQUP & FACLTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES & SUBSCRIPTIONS
*		22	CONFERENCES AND TRAINING
*		24	MILEAGE REIMBURSEMENT
*		28	CPY & BNDING SERV/EXTRNL
*		41	TELE, CABLE TV & COMMUN
*		51	POSTAGE & DELIVERY
	60		SUPPLIES
*		63	SPECIALIZED AGENCY SUPPL
*		66	LANDSCAPING SUPPLIES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
50			EL.SUPPLY & CONTROL MGR.
53			UTILITY FUND
533			ELECTRIC
	60		SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
51			SUBSTATION OPERATION SEC.
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		05	PAYROLL ACCRUAL
*		06	MANDATORY OVERTIME
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		03	ENGINEERING SERVICES
*		07	MEDICAL SERVICES
*		09	OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV/BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACLTIES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
51			SUBSTATION OPERATION SEC.
53			UTILITY FUND
533			ELECTRIC
	50		OTHER PURCHASED SERVICES
*		21	DUES & SUBSCRIPTIONS
*		22	CONFERENCES AND TRAINING
*		24	MILEAGE REIMBURSEMENT
*		25	ADVERTISING
*		28	CPY & BNDING SERV/EXTRNL
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
*		51	POSTAGE & DELIVERY
	60		SUPPLIES
*		44	GAS
*		61	FUELS/LUBRICANTS/ANTI-FRZ
*		63	SPECIALIZED AGENCY SUPPL
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
*		75	ITEMS PRCHSD FOR RESALE
*		77	ITEM PRCHSD FROM NALCO
*		78	ITEMS PRCHSD FROM AMOCO
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		89	CAPITAL IMPROVE PROGRAM
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
52			SYSTEMS CONTROL SECTION
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		05	PAYROLL ACCRUAL
*		06	MANDATORY OVERTIME
*		11	INFORMAL BONUSES
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
52			SYSTEMS CONTROL SECTION
53			UTILITY FUND
533			ELECTRIC
	20		EMPLOYEE BENEFITS
*	15	I	PENSION CONTR FICA/IMRF
*	17		GROUP DENTAL INSURANCE
*	20		IMRF
*	21		SOCIAL SECURITY
*	22		MEDICARE
*	23		TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*	29		SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*	03		ENGINEERING SERVICES
*	07		MEDICAL SERVICES
*	09		OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*	34		RPR & MAINT SERV/BLDG
*	35		RPR & MAINT SERV-OF MACH
*	43		WATER, SEWER, & REFUSE
*	52		RENTALS/EQUP & FACLTIES
	50		OTHER PURCHASED SERVICES
*	21		DUES & SUBSCRIPTIONS
*	22		CONFERENCES AND TRAINING
*	24		MILEAGE REIMBURSEMENT
*	25		ADVERTISING
*	37		LAUNDRY SERVICES
*	41		TELE, CABLE TV & COMMUN
	60		SUPPLIES
*	44		GAS
*	61		FUELS/LUBRICANTS/ANTI-FRZ
*	63		SPECIALIZED AGENCY SUPPL
*	66		LANDSCAPING SUPPLIES
*	68		PRINTED MATERIAL
*	69		TECHNOLOGY
*	76		OTHER SUPPLIES
	70		PROPERTY
*	83		BUILDING IMPROVEMENTS
*	85		OFFICE MACH & EQUP
*	86		FURNISHINGS
*	87		AUTOMOTIVE EQUIPMENT
*	88		OTHER EQUIP & MACHINERY
*	89		CAPITAL IMPROVE PROGRAM
*	99		FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*	02		TELEPHONE CHARGES
*	27		CPY & BNDING SERV/INTRNL
*	35		VEHICLE REPLACEMENT
*	36		VEHICLE SERVICES
			AUTOMATION SYSTEMS SEC.

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
53			AUTOMATION SYSTEMS SEC.
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		05	PAYROLL ACCRUAL
*		06	MANDATORY OVERTIME
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	I PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		03	ENGINEERING SERVICES
*		07	MEDICAL SERVICES
*		09	OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV/BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACILITIES
	50		OTHER PURCHASED SERVICES
*		21	DUES & SUBSCRIPTIONS
*		22	CONFERENCES AND TRAINING
*		24	MILEAGE REIMBURSEMENT
*		25	ADVERTISING
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
	60		SUPPLIES
*		44	GAS
*		61	FUELS/LUBRICANTS/ANTI-FRZ
*		63	SPECIALIZED AGENCY SUPPL
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
53			AUTOMATION SYSTEMS SEC.
53			UTILITY FUND
533			ELECTRIC
	70		PROPERTY
*		88	OTHER EQUIP & MACHINERY
*		89	CAPITAL IMPROVE PROGRAM
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		36	VEHICLE SERVICES
	70		INVENTORY ADJUSTMENT
	53		UTILITY FUND
	533		ELECTRIC
		60	SUPPLIES
*		63	SPECIALIZED AGENCY SUPPL
	90		CAPITAL OUTLAY
	53		UTILITY FUND
	533		ELECTRIC
		10	SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		06	MANDATORY OVERTIME
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		03	ENGINEERING SERVICES
*		09	OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*		40	Contract Labor
	50		OTHER PURCHASED SERVICES
*		22	CONFERENCES AND TRAINING
*		51	POSTAGE & DELIVERY
	60		SUPPLIES
*		63	SPECIALIZED AGENCY SUPPL
*		69	TECHNOLOGY
	70		PROPERTY
*		81	LAND ACQUISITON
*		85	OFFICE MACH & EQUIP

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
90			CAPITAL OUTLAY
53			UTILITY FUND
533			ELECTRIC
	70		PROPERTY
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		89	CAPITAL IMPROVE PROGRAM
*		99	FIXED ASSETS CONTRA ACCT.
	71		CPR-WIP CONTRA FOR EQUIP.
*		99	CPR-WIP CONTRA FOR EQUIP.
	72		CPR-PR.YEARS-WIP CONTRA
*		99	CPR-PR.YEARS-WIP CONTRA
	80		INTERNAL SERVICES
*		06	READINESS FACTOR
*		36	VEHICLE SERVICES
*		50	OVERHEAD - RESTORATION
*		51	OVERHEAD - EQUIPMENT
	90		OTHER SERVICES & CHARGES
*		99	CONSTR.ASSET CONTRA ACCT.
99			WF CLEARING
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		92	ADJ.FOR PR.YR.SALARIES
	20		EMPLOYEE BENEFITS
*		92	ADJ.FOR PR.YR.BENEFITS
	30		TECHNICAL SERVICES
*		92	PRIOR YEAR RESTORATION
	60		SUPPLIES
*		63	SPECIALIZED AGENCY SUPPL
*		69	TECHNOLOGY
*		92	ADJ.FOR PR.YR.MATERIAL
	70		PROPERTY
*		92	ADJ.FOR PR.YR.CONTRACTS
	80		INTERNAL SERVICES
*		36	VEHICLE SERVICES
	81		WF OVERHEAD
*		01	WF OVERHEAD-ADM.LABOR
*		50	Restoration
*		61	WF OVERHEAD-STORE COSTS
	82		WF OTHER CHARGES
*		11	WF OTHER CHARGES
	90		OTHER SERVICES & CHARGES
*		54	DEBT SERVICE

PREPARED 11/24/03, 13:47:42
PROGRAM GM292L
CONCENTRATION ACCOUNT

2004 CHART OF ACCOUNTS

PAGE 26

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
410					ELECTRIC UTILITY FUND
	34				WATER/WASTEWATER UTILITY
		90			CONSTRUCTION PROJECTS
			53		UTILITY FUND
			533		ELECTRIC
				60	SUPPLIES
*				69	TECHNOLOGY

PREPARED 11/24/03, 13:47:42
PROGRAM GM292L
CONCENTRATION ACCOUNT

2004 CHART OF ACCOUNTS

PAGE 27

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
69			SPECIAL PROJECTS
04			ELECTRIC SERVICE CENTER
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		06	MANDATORY OVERTIME
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
	70		PROPERTY
*		89	CAPITAL IMPROVE PROGRAM
*		99	FIXED ASSETS CONTRA ACCT.

PREPARED 11/24/03, 13:47:42
PROGRAM GM292L
CONCENTRATION ACCOUNT

2004 CHART OF ACCOUNTS

PAGE 28

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
95			DEBT SERVICE
10			REVENUE BONDS-PRINCIPAL
53			UTILITY FUND
533			ELECTRIC
	90		OTHER SERVICES & CHARGES
*		54	DEBT SERVICE
11			REVENUE BONDS-INTEREST
53			UTILITY FUND
533			ELECTRIC
	90		OTHER SERVICES & CHARGES
*		54	DEBT SERVICE
*		58	LOSS ON BOND REFUNDING
*		99	CONSTR.ASSET CONTRA ACCT.
90			UTILITY DEPOSIT INTEREST
53			UTILITY FUND
533			ELECTRIC
	90		OTHER SERVICES & CHARGES
*		54	DEBT SERVICE

PREPARED 11/24/03, 13:47:42
PROGRAM GM292L
CONCENTRATION ACCOUNT

2004 CHART OF ACCOUNTS

PAGE 29

FUND DEPT BAS EL OBJ				ACCOUNT DESCRIPTION
410				ELECTRIC UTILITY FUND
	96			FIXED ASSET EXPENSES
		10		FIXED ASSET EXPENSES
			53	UTILITY FUND
			533	ELECTRIC
			90	OTHER SERVICES & CHARGES
*			01	DEPRECIATION EXPENSE
*			02	DEPRECIATION-CONTRE.CAPTL
*			11	ASSET WRITE OFF-CP
*			12	FIXED ASSETS TRANSFER OUT

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
	97		SELF INSUR CLAIMS
	10		GENERAL LIABILITY
		53	UTILITY FUND
		533	ELECTRIC
		80	INTERNAL SERVICES
*		01	OVERHEAD CHARGES
	13		AUTO INSURANCE
		53	UTILITY FUND
		533	ELECTRIC
		80	INTERNAL SERVICES
*		01	OVERHEAD CHARGES
	15		PROPERTY INSURANCE
		53	UTILITY FUND
		533	ELECTRIC
		80	INTERNAL SERVICES
*		01	OVERHEAD CHARGES
	16		SURETY BONDS
		53	UTILITY FUND
		533	ELECTRIC
		80	INTERNAL SERVICES
*		01	OVERHEAD CHARGES
	17		OTHER INSURANCE
		53	UTILITY FUND
		533	ELECTRIC
		80	INTERNAL SERVICES
*		01	OVERHEAD CHARGES
	18		BOILER & MACHINERY INS.
		53	UTILITY FUND
		533	ELECTRIC
		80	INTERNAL SERVICES
*		01	OVERHEAD CHARGES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
411			ELEC. INFRASTR. AVAIL.FUND
*	101		OPERATING CASH-UNRESTRICT
*	105		INVESTMENTS
*		10	PREMIUM/DISCOUNT
*		99	INVESTMENTS-UNREALIZED
*	121		INTEREST RECEIVABLE
*	123		ASSESSMENTS RECEIVABLE
*		10	INSTALLMENTS RECEIVABLE
*	124		ACCOUNTS RECEIVABLE
*		20	UTILITY ACCTS RECEIVABLE
*	129		ALLOWANCE FOR BAD DEBTS
*	166		PLANT IN SERVICE
*		10	FIXED ASSETS
*	167		ACCUM. DEPRECIATION
*		10	ACCUMULATED DEPRE.-F.A.
*	172		REVENUES
*	201		ACCOUNTS PAYABLE
*	235		DEFERRED REVENUES
*		14	DEFERRED INTEREST-IAC
*	242		EXPENDITURES
*	243		ENCUMBRANCES
*	244		RESERVE FOR ENCUMBRANCES
*	271		NET ASSETS
*	30		BEGINNING BALANCE
*	301		BEGINNING BALANCE
*		01	BEGINNING BALANCE
*	34		CHARGES FOR SERVICES
*	342		CHARGES FOR SERVICES
*		43	INFRASTRUCTURE AVAIL.CHGS
*	36		OTHER REVENUES
*	361		INTEREST REVENUES
*		10	INTEREST ON INVESTMENTS
*		02	MONEY MANAGER FEES
*	363		PENALTIES&INT ON ASSESS
*		10	INTEREST ON ASSESSMENTS
*	365		GAIN/LOSS ON INVESTMENT
*		99	NET INVEST.APPRE./DEPRE.

PREPARED 11/24/03, 13:47:42
PROGRAM GM292L
CONCENTRATION ACCOUNT

2004 CHART OF ACCOUNTS

PAGE 32

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
411					ELEC. INFRAST. AVAIL.FUND
	33				ELECTRIC UTILITY
	90				CAPITAL OUTLAY
		53			UTILITY FUND
		533			ELECTRIC
			70		PROPERTY
*			89		CAPITAL IMPROVE PROGRAM
			80		INTERNAL SERVICES
*			57		INTERFUND TRANSFERS

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
*	101		OPERATING CASH-UNRESTRICT
	103		IMPREST CASH
*	15		UPS DEPOSIT
*	105		INVESTMENTS
*	10		PREMIUM/DISCOUNT
*	99		INVESTMENTS-UNREALIZED
*	121		INTEREST RECEIVABLE
	123		ASSESSMENTS RECEIVABLE
*	10		INSTALLMENTS RECEIVABLE
*	124		ACCOUNTS RECEIVABLE
*	20		UTILITY ACCTS RECEIVABLE
*	90		UNBILLED RECEIVABLES
*	99		UNAPPLIED RECEIVABLE ACCT
*	125		DUE FROM OTHER GOVERNMENT
	127		LOANS TO OTHER AGENCIES
*	50		CPAL-COMPUTER LOAN PROGRM
*	129		ALLOWANCE FOR BAD DEBTS
*	131		PREPAID EXPENSES
*	10		REVENUE BOND DISCOUNT
*	20		BOND ISSUANCE COST
*	141		INVENTORY OF SUPPLIES
	151		RESTRICTED INVESTMENT
*	30		BOND PRINCIPAL RESERVE
*	31		BOND INTEREST RESERVE
*	32		REVENUE BOND RESERVE
*	33		DEPRECIATION RESERVE
*	34		OPERATION & MAINT RESERVE
*	35		1992 REVENUE BOND RESERVE
*	166		PLANT IN SERVICE
*	10		FIXED ASSETS
*	90		PLANT HELD FOR FUTURE USE
*	167		ACCUM. DEPRECIATION
*	10		ACCUMULATED DEP. - F.A.
*	168		CONSTRUCTION IN PROCESS
*	10		CONST. IN PROGRESS
*	169		CONSTRUC. NOT CLASSIFIED
*	172		REVENUES
*	201		ACCOUNTS PAYABLE
	01		ACCOUNTS PAYABLE-ACCRUAL
*	99		ACCOUNTS PAYABLE-ACCRUAL
*	13		CONTRACT RETAINAGE PAYABL
*	80		MUNICIPAL NON CASH
	202		BONDS PAYABLE
*	11		BONDS PAYABLE-CURRENT
*	12		EPA LOAN PAYABLE-CURRENT
	205		DUE TO OTHR GOVT UNITS
*	21		REBATE PAYABLE
	207		DEPOSITS PAYABLE
*	10		BID DEPOSITS PAYABLE
*	12		UTILITY SERVICE DEPOSITS
*	20		RENTERS DEPOSITS

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
	207		DEPOSITS PAYABLE
*	21		GOOD FAITH DEPOSIT
*	55		CONTACTOR'S KEY DEPOSITS
	209		OTHER PAYABLES
*	01		REBATE AGREEMENT
*	02		REBATE 2A-PLANK ROAD
*	04		REBATE-MULBERRY HILL-SIEB
*	10		REBATE 10-WILL-O-WAY PARK
*	46		REBATE 46-FCA
*	48		REBATE 48
	02		REBATE AGREEMENT/RECAPTUR
*	11		SSA INT RECAP-HIGH MEADOW
*	12		SSA INT RECAP-RIVER RUN
*	99		OVERSIZING AGREEMENTS
	210		ACCRUED INTEREST PAYABLE
*	13		BOND INTEREST PAYABLE
*	14		INTEREST PAYABLE-EPA LOAN
*	211		ACCRUED WAGES & BENEFITS
*	20		S-T COMPENSATED ABSENCES
	212		LONG TERM BENEFIT PAYABLE
*	11		LONG TERM SICK LEAVE
	221		BONDS PAYABLE
*	18		72 REVENUE BONDS PAYABLE
*	19		76 REVENUE BONDS PAYABLE
*	80		EPA LOAN PAYABLE
*	81		82 REVENUE BONDS PAYABLE
*	82		92 REVENUE BONDS PAYABLE
*	83		REVENUE BONDS PAYABLE
*	224		UNAMORTIZED PREMIUM-BONDS
*	234		UNAMORITZED BOND PREMIUM
	235		DEFERRED REVENUES
*	15		DEFERRED WATER CONNECTION
*	16		DEFERRED SEWER CONNECTION
*	20		DEFERRED REV.-DWC REBATE
*	242		EXPENDITURES
*	243		ENCUMBRANCES
*	244		RESERVE FOR ENCUMBRANCES
*	271		NET ASSETS
*	30		RESTRICT-BOND PRINC.RESER
*	31		RESTRICT-BOND INTERET RES
*	32		RESTRICT-REV BOND RESERVE
*	33		RESTRICT-DEPRECIATION RES
*	34		RESTRICT-OPER&MAINT RESER
*	35		RESTRICT-92 REV BOND RESE
*	272		CONTRIBUTED CAPITAL
*	280		INVST. IN FIXED ASSETS
	30		BEGINNING BALANCE
	301		BEGINNING BALANCE
*	01		BEGINNING BALANCE
	33		INTERGOVERN. REVENUES
	334		STATE GRANTS

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
	33		INTERGOVERN. REVENUES
	334		STATE GRANTS
*	30		SPRBRK REG.WTR RECL LOAN
	34		CHARGES FOR SERVICES
	341		GENERAL GOVERNMENT
*	44		1&1/2% SUBDIV. REV. FEES
	342		CHARGES FOR SERVICES
*	50		METER INS FEE-3/4 BY 5/8
*	51		METER INS FEE-1INCH&LGR
*	52		REMOTE READER-INSTALLFEE
*	54		WASTERWATER CON.FEE-RESID
*	64		FIRE HYDRANT MAINT. CHG.
*	67		CENT BEACH WATER TESTING
	343		PHYSICAL ENVIRONMENT
*	80		METER TESTING FEES
*	90		CECO. OR DWC. REFUNDS
*	99		UNBILLED REVENUES
	345		WATER SERVICE REVENUE
*	12		RESIDENTIAL - INSIDE
*	13		RESIDENTIAL-OUTSIDE
*	22		COMMERCIAL-INSIDE
*	23		COMMERCIAL-OUTSIDE
*	24		METERED CONST/LANDSCAPING
*	32		INDUSTRIAL-INSIDE
*	33		INDUSTRIAL OUTSIDE
*	42		INSTITUTIONAL/GVRNMNT-IN
*	43		INSTITUTIONAL/GVRNMNT-OUT
*	44		GOVERNMENTAL-INSIDE
*	45		GOVERNMENTAL-OUTSIDE
*	51		WATER SURCHARGE
*	79		MUNICIPAL
*	90		CONST.UNMETERED WATER
*	91		WATER SURCHARGE-UNINCORP.
*	99		UNBILLED REVENUE
	346		WASTEWATER SER.REVENUE
*	12		RESIDENTIAL INSIDE
*	13		RESIDENTIAL-OUTSIDE
*	22		COMMERCIAL-INSIDE
*	23		COMMERCIAL-OUTSIDE
*	32		INDUSTRIAL-INSIDE
*	33		INDUSTRIAL-OUTSIDE
*	42		INSTITUTIONAL/GVRNMNT-IN
*	43		INSTITUTIONAL/GVRNMNT-OUT
*	44		GOVERNMENT - INSIDE
*	45		GOVERNMENT - OUTSIDE
*	79		MUNICIPAL
*	80		WARREN-BULK WW TREATMENT
*	91		WW - LAB TESTING
*	92		INDSTRL WASTE SURCHARGE
*	99		UNBILLED REVENUE
35			FINES AND FORFEITS

FUND DEPT BAS EL OBJ				ACCOUNT DESCRIPTION
430				WATER & WASTEWATER FUND
	35			FINES AND FORFEITS
	351			FINES
*		30		VIOLATIONS-CITY ORDINANCE
	36			OTHER REVENUES
	361			INTEREST REVENUES
*		10		INTEREST ON INVESTMENTS
*			02	MONEY MANAGER FEES
*		35		MISC. REC. SERVICE CHG.
	362			RENTS AND ROYALTIES
*		10		RENT INCOME
	363			PENALTIES&INT ON ASSESS
*		10		INTEREST ON ASSESSMENTS
*		11		LATE PAYMENT CHARGE
*		12		TURN ON FEE
*	365			GAIN/LOSS ON INVESTMENT
*		99		NET INVEST.APPRE./DEPRE.
	367			CONTRIBUTION
		15		CONTRI.FRM PRIVATE SOURCE
*			31	SIA-WATER
*			32	SIA-WASTEWATER
	369			OTHER MISC REVENUES
*		10		SALE OF SURPLUS PROPERTY
*		42		NON REFUNDABLE BID DEPOS.
*		81		BAD DEBT RECOVERY/W.O.
*		83		DEVELOP CONTRIB ULTY EXP
*		91		REIMB.FR DUPAGE WAT.COMM
*		99		REIMBURSEMENTS
*			01	REIMBURSEMENTS-AMERITECH
	38			NON REVENUE RECEIPTS
	389			OTHER NON-REVENUE REC
*		10		DAMAGE TO CITY PROPERTY
*		21		REIMB.WATER EXTENSIONS
*		22		REIMB SEWER EXTENSIONS
*		23		REIMB.-CROSS CONNECTION
*		90		MISC. NON-REVENUE RECEIPT
*		95		SIA-CPR CONTRIBUTION
	39			INTERGOVERN. SERVICES
	392			INTERGOV.CHARGS
*		14		GENERAL CORPORATE FUND
*		15		ELECTRIC UTILITY
	399			TRANSFERS FROM OTHER FDS
*		14		GENERAL CORPORATE FUND
*		15		ELECTRIC UTIL.-OPER&MNT.
*		41		WATER IAC FUND
*		90		CONNECTION FEES - SSA12
*		91		CONNECTION FEES - SSA13
*		92		CONNECTION FEES - SSA15
*		93		CONNECTION FEES - SSA16
*		94		CONNECTION FEES - SSA18

FUND DEPT BAS EL OBJ				ACCOUNT DESCRIPTION
430				WATER & WASTEWATER FUND
	34			WATER/WASTEWATER UTILITY
		90		CONSTRUCTION PROJECTS
			53	UTILITY FUND
			537	W&WW ADM.
			10	SALARIES
*			01	REGULAR PAY
*			02	OVERTIME PAY
*			03	TEMPORARY PAY
		20		EMPLOYEE BENEFITS
*			11	GROUP MEDICAL INSURANCE
*			12	GROUP LIFE INSURANCE
*			13	WORKERS COMPENSATION
*			14	UNEMPLOYMENT COMPENSATION
*			15	PENSION CONTR FICA/IMRF
*			17	GROUP DENTAL INSURANCE
*			20	IMRF
*			21	SOCIAL SECURITY
*			22	MEDICARE
		30		TECHNICAL SERVICES
*			29	SUPPORT SERVICES
		40		PURCHASE PROPERTY SERVICE
*			34	RPR & MAINT SERV-BLDG
*			40	Contract Labor
		50		OTHER PURCHASED SERVICES
*			46	INSURANCE PREMIUMS
		60		SUPPLIES
*			63	OPERATING SUPPLIES
*			66	MAINTENANCE SUPPLIES
*			69	TECHNOLOGY
		70		PROPERTY
*			83	BUILDING IMPROVEMENTS
*			85	OFFICE MACH & EQUIP
*			88	OTHER EQUIP & MACHINERY
*			89	CAPITAL IMPROVE PROGRAM
*			99	FIXED ASSETS CONTRA ACCT.
		71		CPR-WIP CONTRA FOR EQUIP.
*			99	CPR-WIP CONTRA FOR EQUIP.
		72		CPR-PR.YEARS-WIP CONTRA.
*			99	CPR-PR.YEARS-WIP CONTRA.
		80		INTERNAL SERVICES
*			06	READINESS FACTOR
		90		OTHER SERVICES & CHARGES
*			99	CONTRA-CONSTRUCTION INT.
		55		PRIOR YEAR ENCUMBRANCES
		555		CARRYOVER OF PRIOR P.O.'S
			70	PROPERTY
*			89	CAPITAL IMPROVE PROGRAM

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
37			WATER&WASTEWATER UTILITY
10			ADMINISTRATION
53			UTILITY FUND
537			W&WW ADM.
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		10	COMPETITIVE WAGE ADJUST.
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
*		49	CONSULTANT FEES
	35		PROFESSIONAL SERVICES
*		01	LEGAL SERVICES
*		02	AUDIT SERVICES
*		03	ENGINEERING SERVICES
*		05	APPRAISAL SERVICES
*		06	FINANCIAL CONSULTANTS
*		07	MEDICAL SERVICES
*		09	OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
	50		OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		24	MILEAGE REIMBURSEMENT
*		25	ADVERTISING
*		26	RECRUITMENT
*		28	CPY & BNDING SERV/EXTRNL
*		41	TELE, CABLE TV & COMMUN
*		45	RECEPTIONS & ENTERTAINMNT
*		51	POSTAGE & DELIVERY
	60		SUPPLIES
*		45	UTILITIES
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		74	GEN OFFICE SUPPLIES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
37			WATER&WASTEWATER UTILITY
10			ADMINISTRATION
	53		UTILITY FUND
	537		W&WW ADM.
		70	PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		01	OVERHEAD CHARGES
*		02	TELEPHONE CHARGES
*		05	VACANCY FACTOR
*		27	CPY & BNDING SERV/INTRNL
*		32	MIS SERVICES
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
*		37	VEHICLE ACCIDENT CHRGBCKS
*		38	EQUIPMENT REPLACEMENT
*		57	INTERFUND TRANSFERS
*		59	CONTINGENCY
	90		OTHER SERVICES & CHARGES
*		38	CONTRB TO OTHER AGENCIES
*		54	DEBT SERVICE

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
38			WATER&WASTEWATER UTILITY
10			WSR MANAGER'S OFFICE
53			UTILITY FUND
537			W&WW ADM.
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	I PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV-BLDG
*		35	RPR & MAINT SERV-OF MACH
*		52	RENTALS/EQUIP & FACILTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		24	MILEAGE REIMBURSEMENT
*		28	CPY & BNDING SERV/EXTRNL
*		41	TELE, CABLE TV & COMMUN
*		45	RECEPTIONS & ENTERTAINMNT
*		51	POSTAGE & DELIVERY
	60		SUPPLIES
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
38			WATER&WASTEWATER UTILITY
10			WSR MANAGER'S OFFICE
53			UTILITY FUND
537			W&WW ADM.
	80		INTERNAL SERVICES
*		36	VEHICLE SERVICES
11			WATER SUPPLY SECTION
53			UTILITY FUND
537			W&WW ADM.
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		03	ENGINEERING SERVICES
*		05	APPRAISAL SERVICES
*		07	MEDICAL SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV-BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACILTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		24	MILEAGE REIMBURSEMENT
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
	60		SUPPLIES
*		42	ELECTRICITY
*		44	GAS
*		61	FUELS, LUB & ANTIFREEZE
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
*		75	WATER PURCHASD FOR RESALE

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
38			WATER&WASTEWATER UTILITY
11			WATER SUPPLY SECTION
	53		UTILITY FUND
	537		W&WW ADM.
	70		PROPERTY
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
12			WATER QUALITY LAB.SECT.
	53		UTILITY FUND
	537		W&WW ADM.
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		11	INFORMAL BONUSES
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV-BLDG
*		35	RPR & MAINT SERV-OF MACH
*		52	RENTALS/EQUIP & FACILTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		24	MILEAGE REIMBURSEMENT
*		41	TELE, CABLE TV & COMMUN
*		51	POSTAGE & DELIVERY
*		52	RENTALS/EQUF & FACLTIES
	60		SUPPLIES
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
38			WATER&WASTEWATER UTILITY
12			WATER QUALITY LAB.SECT.
	53		UTILITY FUND
	537		W&WW ADM.
	70		PROPERTY
*		85	OFFICE MACH & EQUIP
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
13			WATER RECLAMATION SECT.
	53		UTILITY FUND
	537		W&WW ADM.
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
*		49	CONSULTANT FEES
	35		PROFESSIONAL SERVICES
*		03	ENGINEERING SERVICES
*		05	APPRAISAL SERVICES
*		07	MEDICAL SERVICES
*		09	OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV-BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACILITIES
	50		OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		24	MILEAGE REIMBURSEMENT
*		26	RECRUITMENT
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
	60		SUPPLIES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
38			WATER&WASTEWATER UTILITY
13			WATER RECLAMATION SECT.
	53		UTILITY FUND
	537		W&WW ADM.
	60		SUPPLIES
*		42	ELECTRICITY
*		44	GAS
*		61	FUELS, LUB & ANTIFREEZE
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
*		57	INTERFUND TRANSFERS
	55		PRIOR YEAR ENCUMBRANCES
	555		CARRYOVER OF PRIOR P.O.'S
		70	PROPERTY
*		88	OTHER EQUIP & MACHINERY
	90		SPRINGBROOK INVENTORY ADJ
	53		UTILITY FUND
	537		W&WW ADM.
	60		SUPPLIES
*		63	OPERATING SUPPLIES
*		69	TECHNOLOGY

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
39			WATER&WASTEWATER UTILITY
10			W D & C MANAGER'S OFFICE
53			UTILITY FUND
537			W&WW ADM.
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		11	INFORMAL BONUSES
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	I PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		03	ENGINEERING SERVICES
*		07	MEDICAL SERVICES
*		09	OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV-BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACILTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		24	MILEAGE REIMBURSEMENT
*		25	ADVERTISING
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
*		51	POSTAGE & DELIVERY
	60		SUPPLIES
*		42	ELECTRICITY
*		44	GAS
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
39			WATER&WASTEWATER UTILITY
10			W D & C MANAGER'S OFFICE
53			UTILITY FUND
537			W&WW ADM.
	70		PROPERTY
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
	90		OTHER SERVICES & CHARGES
*		99	CONTRA-CONSTRUCTION INT.
11			WATER DISTRIB & METERING
53			UTILITY FUND
537			W&WW ADM.
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		11	INFORMAL BONUSES
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
*		49	CONSULTANT FEES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV-BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACILITIES
	50		OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		24	MILEAGE REIMBURSEMENT
*		28	CPY & BNDING SERV/EXTRNL
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
	60		SUPPLIES
*		42	ELECTRICITY

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
39			WATER&WASTEWATER UTILITY
11			WATER DISTRIB & METERING
53			UTILITY FUND
537			W&WW ADM.
	60		SUPPLIES
*		44	GAS
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
12			WASTEWTR COLLEC & PUMPNG
53			UTILITY FUND
537			W&WW ADM.
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		11	INFORMAL BONUSES
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		03	ENGINEERING SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV-BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACILTIES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
39			WATER&WASTEWATER UTILITY
12			WASTEWTR COLLEC & PUMPNG
53			UTILITY FUND
537			W&WW ADM.
	50		OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		24	MILEAGE REIMBURSEMENT
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
*		51	POSTAGE & DELIVERY
	60		SUPPLIES
*		42	ELECTRICITY
*		44	GAS
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
*		57	INTERFUND TRANSFERS
13			REPAIR AND EXCAVATION
53			UTILITY FUND
537			W&WW ADM.
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
39			WATER&WASTEWATER UTILITY
13			REPAIR AND EXCAVATION
	53		UTILITY FUND
	537		W&WW ADM.
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		05	APPRAISAL SERVICES
*		07	MEDICAL SERVICES
*		09	OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV-BLDG
*		35	RPR & MAINT SERV-OF MACH
*		40	Contract Labor
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACILTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		28	CPY & BNDING SERV/EXTRNL
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
	60		SUPPLIES
*		42	ELECTRICITY
*		44	GAS
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
	40		CIVIL ENG. MANAGERS OFC
	53		UTILITY FUND
	537		W&WW ADM.
		10	SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
39			WATER&WASTEWATER UTILITY
40			CIVIL ENG. MANAGERS OFC
53			UTILITY FUND
537			W&WW ADM.
	20		EMPLOYEE BENEFITS
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		03	ENGINEERING SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV-BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACILTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		24	MILEAGE REIMBURSEMENT
*		28	CPY & BNDING SERV/EXTRNL
*		41	TELE, CABLE TV & COMMUN
*		51	POSTAGE & DELIVERY
	60		SUPPLIES
*		44	GAS
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
*		57	INTERFUND TRANSFERS
41			CONSTRUCTION ENGINEERING
53			UTILITY FUND
537			W&WW ADM.
	10		SALARIES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
39			WATER&WASTEWATER UTILITY
41			CONSTRUCTION ENGINEERING
53			UTILITY FUND
537			W&WW ADM.
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		11	INFORMAL BONUSES
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
•		14	UNEMPLOYMENT COMPENSATION
*		15	I PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	40		PURCHASE PROPERTY SERVICE
*		35	RPR & MAINT SERV-OF MACH
*		52	RENTALS/EQUIP & FACILITIES
	50		OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		24	MILEAGE REIMBURSEMENT
*		26	RECRUITMENT
*		41	TELE, CABLE TV & COMMUN
	60		SUPPLIES
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
*		99	CPR-CONTRA-OTHER FUND WF
42			UTILITY LOCATION
53			UTILITY FUND
537			W&WW ADM.
	10		SALARIES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
39			WATER&WASTEWATER UTILITY
42			UTILITY LOCATION
53			UTILITY FUND
537			W&WW ADM.
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		11	INFORMAL BONUSES
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	I PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV-BLDG
	50		OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
	60		SUPPLIES
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
	70		PROPERTY
*		85	OFFICE MACH & EQUIP
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
	90		NOC INVENTORY ADJUSTMENTS
	53		UTILITY FUND
	537		W&WW ADM.
	60		SUPPLIES
*		63	OPERATING SUPPLIES
*		69	TECHNOLOGY
	99		WF CLEARING

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
39			WATER&WASTEWATER UTILITY
99			WF CLEARING
53			UTILITY FUND
537			W&WW ADM.
	10		SALARIES
*		92	ADJ.FOR PR.YR.SALARIES
*		99	ADJ.FOR PR.YR.SALARIES
	20		EMPLOYEE BENEFITS
*		92	ADJ.FOR PR.YR.BENEFITS
	60		SUPPLIES
*		63	OPERATING SUPPLIES
*		69	TECHNOLOGY
	70		PROPERTY
*		92	ADJ.FOR PR.YR.CONTRACTS
	80		INTERNAL SERVICES
*		21	SIA-OVERSIZING CHARGES
*		36	VEHICLE SERVICES
	81		OVERHEAD
*		01	ADMINISTRATIVE LABOR
*		29	
*		61	STORE COST
	82		WF OTHER CHARGES
*		11	WF OTHER CHARGES
	90		OTHER SERVICES & CHARGES
*		54	DEBT SERVICE

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
	93		OTHER INSURANCE
	10		FIRE INSURANCE
		53	UTILITY FUND
		537	W&WW ADM.
		50	OTHER PURCHASED SERVICES
*		46	INSURANCE PREMIUMS
	11		AUTOMOBILE INSURANCE
		53	UTILITY FUND
		537	W&WW ADM.
		50	OTHER PURCHASED SERVICES
*		46	INSURANCE PREMIUMS
	12		LIABILITY INSURANCE
		53	UTILITY FUND
		537	W&WW ADM.
		50	OTHER PURCHASED SERVICES
*		46	INSURANCE PREMIUMS
	13		SURETY BONDS
		53	UTILITY FUND
		537	W&WW ADM.
		50	OTHER PURCHASED SERVICES
*		46	INSURANCE PREMIUMS
	14		OTHER INSURANCE
		53	UTILITY FUND
		537	W&WW ADM.
		50	OTHER PURCHASED SERVICES
*		46	INSURANCE PREMIUMS
	15		BOILER & MACH. INSURANCE
		53	UTILITY FUND
		537	W&WW ADM.
		50	OTHER PURCHASED SERVICES
*		46	INSURANCE PREMIUMS

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
95			DEBT SERVICE
10			REVENUE BONDS-PRINCIPAL
53			UTILITY FUND
537			W&WW ADM.
	90		OTHER SERVICES & CHARGES
*		54	DEBT SERVICE
11			REVENUE BONDS-INTEREST
53			UTILITY FUND
537			W&WW ADM.
	90		OTHER SERVICES & CHARGES
*		54	DEBT SERVICE
*		55	BOND REFUNDING COSTS
*		99	CONTRA-CONSTRUCTION INT.
20			G.O. DEBT SERVICE
53			UTILITY FUND
537			W&WW ADM.
	90		OTHER SERVICES & CHARGES
*		54	DEBT SERVICE
90			UTILITY DEPOSIT INTEREST
53			UTILITY FUND
537			W&WW ADM.
	90		OTHER SERVICES & CHARGES
*		54	DEBT SERVICE

PREPARED 11/24/03, 13:47:42
PROGRAM GM292L
CONCENTRATION ACCOUNT

2004 CHART OF ACCOUNTS

PAGE 56

FUND DEPT BAS EL OBJ				ACCOUNT DESCRIPTION
430				WATER & WASTEWATER FUND
	96			FIXED ASSET EXPENSES
		10		FIXED ASSET EXPENSES
			53	UTILITY FUND
			537	W&WW ADM.
			90	OTHER SERVICES & CHARGES
*			01	DEPRECIATION EXPENSE
*			02	DEPRECIATION-CONTRI.CAPTL
*			11	ASSET WRITE OFF
*			12	FIXED ASSETS TRANSFER OUT
*			99	CONTRA-CONSTRUCTION INT.

PREPARED 11/24/03, 13:47:42
PROGRAM GM292L
CONCENTRATION ACCOUNT

2004 CHART OF ACCOUNTS

PAGE 57

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
97			SELF INSUR CLAIMS
10			GENERAL LIABILITY
53			UTILITY FUND
537			W&WW ADM.
	80		INTERNAL SERVICES
*		01	OVERHEAD CHARGES
13			AUTO INSURANCE
53			UTILITY FUND
537			W&WW ADM.
	80		INTERNAL SERVICES
*		01	OVERHEAD CHARGES
15			PROPERTY INSURANCE
53			UTILITY FUND
537			W&WW ADM.
	80		INTERNAL SERVICES
*		01	OVERHEAD CHARGES
16			SURETY BONDS
53			UTILITY FUND
537			W&WW ADM.
	80		INTERNAL SERVICES
*		01	OVERHEAD CHARGES
17			OTHER INSURANCE
53			UTILITY FUND
537			W&WW ADM.
	80		INTERNAL SERVICES
*		01	OVERHEAD CHARGES
18			BOILER & MACHINERY INS.
53			UTILITY FUND
537			W&WW ADM.
	80		INTERNAL SERVICES
*		01	OVERHEAD CHARGES

TOTAL NUMBER OF ACCOUNTS 1682